



3014 (02-02-05)

ANNUAL REPORT

OF

Name: NORTH PARK SANITARY DISTRICT

Principal Office: 333 4-1/2 MILE ROAD
RACINE, WI 53402

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MICHAEL KROES of
(Person responsible for accounts)

NORTH PARK SANITARY DISTRICT _____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/16/2005
(Date)

PRESIDENT _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NORTH PARK SANITARY DISTRICT

Utility Address: 333 4-1/2 MILE ROAD
RACINE, WI 53402

When was utility organized? 1/1/1953

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DOUGLAS T KROES

Title: MANAGER

Office Address:

333 4-1/2 MILE ROAD
RACINE, WI 53402

Telephone: (262) 681 - 3900

Fax Number: (262) 681 - 3903

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: JULIE CRAIG

Title: PARTNER

Office Address: GORSON J MAIER & COMPANY, LLP

845 WISCONSIN AVE
RACINE, WI 53403

Telephone: (262) 634 - 7108

Fax Number: (262) 634 - 5069

E-mail Address: julie@gjmlp.com

President, chairman, or head of utility commission/board or committee:

Name: MICHAEL KROES

Title: PRESIDENT

Office Address:

5606 N MEADOWS DRIVE
RACINE, WI 53402

Telephone: (262) 639 - 2877

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JULIE CRAIG**Title:** PARTNER**Office Address:** GORDON J MAIER & COMPANY, LLP
845 WISCONSIN AVE
RACINE, WI 53403**Telephone:** (262) 634 - 7108**Fax Number:** (262) 634 - 5069**E-mail Address:** julie@gjmlp.com**Date of most recent audit report:** 1/21/2005**Period covered by most recent audit:** 2004

Names and titles of utility management including manager or superintendent:

Name: MR DOUGLAS T KROES**Title:** MANAGER**Office Address:**333 4 1/2 MILE ROAD
RACINE, WI 53402**Telephone:** (262) 681 - 3900**Fax Number:** (262) 681 - 3903**E-mail Address:**

Name of utility commission/committee: NORTH PARK SANITARY DISTRICT

Names of members of utility commission/committee:

MR ARMIN CLOBES, SECRETARY

MR MICHAEL P KROES, PRESIDENT

MS JUDY TOMACHEK, TREASURER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,330,202	1,332,265	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	918,419	928,445	2
Depreciation Expense (403)	68,272	63,148	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	9,488	9,263	5
Total Operating Expenses	996,179	1,000,856	
Net Operating Income	334,023	331,409	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	334,023	331,409	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	17,961	112,349	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	52,957	49,816	10
Miscellaneous Nonoperating Income (421)	1,280,312	1,412,124	11
Total Other Income	1,351,230	1,574,289	
Total Income	1,685,253	1,905,698	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(309,185)	0	12
Other Income Deductions (426)	103,042	318,721	13
Total Miscellaneous Income Deductions	(206,143)	318,721	
Income Before Interest Charges	1,891,396	1,586,977	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	132,153	120,422	14
Amortization of Debt Discount and Expense (428)	3,440	3,440	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	135,593	123,862	
Net Income	1,755,803	1,463,115	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,449,798	2,881,844	20
Balance Transferred from Income (433)	1,755,803	1,463,115	21
Miscellaneous Credits to Surplus (434)	0	7,104,839	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	13,205,601	11,449,798	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,330,202		1,330,202	1
Total (Acct. 400):	1,330,202	0	1,330,202	
Operation and Maintenance Expense (401-402):				
Derived	918,419		918,419	2
Total (Acct. 401-402):	918,419	0	918,419	
Depreciation Expense (403):				
Derived	68,272		68,272	3
Total (Acct. 403):	68,272	0	68,272	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	9,488		9,488	5
Total (Acct. 408):	9,488	0	9,488	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	334,023	0	334,023	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NET SEWER INCOME	17,961		17,961	9
Total (Acct. 417):	17,961	0	17,961	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST INCOME FROM TEMPORARY INVESTMENTS	46,796	0	46,796	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME FROM SPECIAL ASSESSMENTS	6,161	0	6,161 12
Total (Acct. 419):	52,957	0	52,957
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		409,940	409,940 13
CONTRIBUTED PLANT-SEWER	0	448,310	448,310 14
SEWER CONNECTION FEES	422,062	0	422,062 15
Total (Acct. 421):	422,062	858,250	1,280,312
TOTAL OTHER INCOME:	492,980	858,250	1,351,230

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(331,640)		(331,640) 16
LOSS ON DISPOSAL	22,455	0	22,455 17
Total (Acct. 425):	(309,185)	0	(309,185)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		100,333	100,333 18
LOSS ON DISPOSAL OF FIXED ASSETS	2,396	0	2,396 19
BANK FEES	313	0	313 20
Total (Acct. 426):	2,709	100,333	103,042
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(306,476)	100,333	(206,143)

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	132,153		132,153 21
Total (Acct. 427):	132,153	0	132,153

Amortization of Debt Discount and Expense (428):

AMORTIZATION-WATER	3,440		3,440 22
Total (Acct. 428):	3,440	0	3,440

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 23
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 24
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	135,593	0	135,593
NET INCOME:	997,886	757,917	1,755,803
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	10,363,290	1,086,508	11,449,798 27
Total (Acct. 216):	10,363,290	1,086,508	11,449,798
Balance Transferred from Income (433):			
Derived	997,886	757,917	1,755,803 28
Total (Acct. 433):	997,886	757,917	1,755,803
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	11,361,176	1,844,425	13,205,601

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,330,202	0	0	0	1,330,202	1
Less: interdepartmental sales	589		0	0	589	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,329,613	0	0	0	1,329,613	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	103,902		103,902	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	112,713		112,713	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	216,615	0	216,615	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	50	1
Electric		2
Gas		3
Sewer	50	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,098,481	10,431,440	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,569,546	8,055,794	2
Net Utility Plant	9,528,935	2,375,646	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	16,273,679	15,816,244	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	8,711,136	8,568,663	4
Net Nonutility Property	7,562,543	7,247,581	
Investment in Municipality (123)	0	0	5
Other Investments (124)	113,982	68,241	6
Special Funds (125)	1,050,037	479,347	7
Total Other Property and Investments	8,726,562	7,795,169	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	146,534	121,753	8
Temporary Cash Investments (132)	2,578,250	2,613,646	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	293,101	267,672	11
Other Accounts Receivable (143)	371,243	489,738	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	120,326	340,924	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	10,016	12,392	16
Other Current and Accrued Assets (170)	1,984,523	1,774,297	17
Total Current and Accrued Assets	5,503,993	5,620,422	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	16,945	18,958	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	16,945	18,958	
Total Assets and Other Debits	23,776,435	15,810,195	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	13,205,601	11,449,798	23
Total Proprietary Capital	13,205,601	11,449,798	
LONG-TERM DEBT			
Bonds (221)	1,827,992	1,971,565	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,961,311	1,774,297	26
Total Long-Term Debt	3,789,303	3,745,862	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	73,934	62,674	28
Payables to Municipality (233)	288,750	280,195	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	25,859	29,837	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	388,543	372,706	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	6,327,814	176,655	36
Total Deferred Credits	6,327,814	176,655	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	65,174	65,174	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	65,174	65,174	
Total Liabilities and Other Credits	23,776,435	15,810,195	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	10,431,440	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,720,163	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,369,622	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	8,696				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	11,098,481	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	(5,160,234)	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	6,729,780	0	0	0	13
Total Accumulated Provision	1,569,546	0	0	0	
Net Utility Plant	9,528,935	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,402,739				1,402,739	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	68,272				68,272	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
LOSS ON DISPOSAL	22,454				22,454	12
					0	13
					0	14
					0	15
Total credits	90,726	0	0	0	90,726	16
Debits during year						17
Book cost of plant retired	20,900				20,900	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	6,632,799				6,632,799	21
					0	22
					0	23
					0	24
Total debits	6,653,699	0	0	0	6,653,699	25
Balance end of year (110.1)	(5,160,234)	0	0	0	(5,160,234)	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	6,653,055				6,653,055	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	100,333				100,333	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	100,333	0	0	0	100,333	16
Debits during year						17
Book cost of plant retired	23,608				23,608	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	23,608	0	0	0	23,608	25
Balance end of year (110.1)	6,729,780	0	0	0	6,729,780	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	15,732,493	573,965	107,037	16,199,421	1
Other (specify):					
CONSTRUCTION IN PROGRESS	83,751	67,066	76,559	74,258	2
Total Nonutility Property (121)	15,816,244	641,031	183,596	16,273,679	
Less accum. prov. depr. & amort. (122)	8,568,663	247,114	104,641	8,711,136	3
Net Nonutility Property	7,247,581	393,917	78,955	7,562,543	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2001 G O REFUNDING PROMISSORY NOTES	2,013	429	16,945	1
Total			16,945	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
'01 G O REFUNDING PROMISSORY NOTES	06/01/2001	10/01/2014	4.00%	1,827,992	1
Total Bonds (Account 221):				1,827,992	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
CITY OF RACINE CLEAN WATER FUND	11/01/2002	05/01/2022	2.86%	1,961,311	1
Total for Account 224				1,961,311	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	9,487	2
Charged electric department expense		3
Charged sewer department expense	8,720	4
Other (explain):		
NONE		5
Total Accruals and other credits	18,207	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	16,669	7
PSC Remainder Assessment	1,538	8
Other (explain):		
NONE		9
Total payments and other debits	18,207	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
2001 G O REFUNDING PROMISSORY NOTES	21,622	82,138	83,588	20,172	2
Subtotal	21,622	82,138	83,588	20,172	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CITY OF RACINE CLEAN WATER FUND	8,215	50,015	52,543	5,687	4
Subtotal	8,215	50,015	52,543	5,687	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	29,837	132,153	136,131	25,859	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	87,327	2
DEFERRED SPECIAL ASSESSMENTS	26,655	3
Total (Acct. 124):	113,982	
Special Funds (125):		
MAJOR EQUIPMENT FUND	114,178	4
CAPITAL REPLACEMENT FUNDS-SEWER	707,386	5
RATE STABILIZATION FUND-SEWER	228,473	6
Total (Acct. 125):	1,050,037	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	246,056	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
ACCOUNTS RECEIVABLE-VILLAGE OF WIND POINT	47,045	11
Total (Acct. 142):	293,101	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	324,597	12
Merchandising, jobbing and contract work		13
Other (specify):		
ACCOUNTS RECEIVABLE-CRESTVIEW SANITARY/CALEDONIA 1	46,646	14
Total (Acct. 143):	371,243	
Receivables from Municipality (145):		
DELINQUENTS PLACED ON TAX ROLL	90,484	15
SPECIAL ASSESSMENTS PLACED ON TAX ROLL RECEIVABLE	29,842	16
Total (Acct. 145):	120,326	
Prepayments (165):		
PREPAID INSURANCE	10,016	17
Total (Acct. 165):	10,016	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO RACINE WATER AND WASTEWATER UTILITIES-OTHER GOVT.(RACINE)	288,750	20
Total (Acct. 233):	288,750	
Other Deferred Credits (253):		
Regulatory Liability	6,301,159	21
DEFERRED SPECIAL ASSESSMENTS	26,655	22
Total (Acct. 253):	6,327,814	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,603,771	0	0	0	3,603,771	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	(1,878,747)	0	0	0	(1,878,747)	4
Customer Advances for Construction					0	5
Regulatory Liability	3,150,579	0	0	0	3,150,579	6
					0	7
Average Net Rate Base	2,331,939	0	0	0	2,331,939	
Net Operating Income	334,023	0	0	0	334,023	8
Net Operating Income as a percent of						
Average Net Rate Base	14.32%	N/A	N/A	N/A	14.32%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	6,632,799	0	0	0	6,632,799	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	331,640				331,640	4
Other (specify): NONE					0	5
Balance End of Year	6,301,159	0	0	0	6,301,159	

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

If End of Year Balance is less than zero, please explain.

The end of the year balance is less than zero due to the Pre-2003 Historical Accumulated Depreciation on Contributed Plant to a Regulatory account being \$6,632,799. \$331,640 was amortized for this year based on a twenty year life.

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145: Receivables from Municipality-Special Assessments Placed on Tax Roll Receivable-\$29,842. Sewer amount is \$11,926 and water amount is \$17,916.

Account 143: Other Accounts Receivable-Accounts Receivable -Crestview/Caledonia 1-\$46,646.(Sewer amounts). Amounts that other Governments (Crestview and Caledonia) owe North Park Sanitary District. Crestview owes \$44,142.57 at 12/31/04 and Caledonia owes \$2503.36.

Account 143: Other Accounts Receivable-Sewer (Non-regulated) -\$324,597. Amount from trade accounts receivable.

Account 145: Delinquents placed on tax roll-\$90,484. \$43,246.33 for water and \$47,238.05 for sewer.

Account 233: Payables to Municipality: Due to Racine Wastewater Utilities-Other Government-(Racine)-\$288,750. Sewer amount is \$170,945 and Water amount is \$117,805.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,183,031	1,173,731	1
Total Sales of Water	1,183,031	1,173,731	
Other Operating Revenues			
Forfeited Discounts (470)	10,891	10,489	2
Miscellaneous Service Revenues (471)	9,922	29,481	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	126,358	118,564	6
Total Other Operating Revenues	147,171	158,534	
Total Operating Revenues	1,330,202	1,332,265	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	622,611	627,189	7
Pumping Expenses (620-625)	0	0	8
Water Treatment Expenses (630-635)	0	0	9
Transmission and Distribution Expenses (640-655)	141,925	168,916	10
Customer Accounts Expenses (901-904)	17,796	16,083	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	136,087	116,257	13
Total Operation and Maintenance Expenses	918,419	928,445	
Other Operating Expenses			
Depreciation Expense (403)	68,272	63,148	14
Amortization Expense (404-407)		0	15
Taxes (408)	9,488	9,263	16
Total Other Operating Expenses	77,760	72,411	
Total Operating Expenses	996,179	1,000,856	
NET OPERATING INCOME	334,023	331,409	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,008	213,365	609,102	4
Commercial	179	52,987	135,120	5
Industrial	20	1,683	5,319	6
Total Metered Sales to General Customers (461)	3,207	268,035	749,541	
Private Fire Protection Service (462)	29		10,824	7
Public Fire Protection Service (463)	2		226,762	8
Other Sales to Public Authorities (464)	8	4,958	11,961	9
Sales to Irrigation Customers (465)	4	371	895	10
Sales for Resale (466)	1	93,312	182,459	11
Interdepartmental Sales (467)	2	301	589	12
Total Sales of Water	3,253	366,977	1,183,031	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
VILLAGE OF WIND POINT	3 MILE RD & 4 MILE RD	93,312	182,459	1
Total		93,312	182,459	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	203,901	1
Wholesale fire protection billed	22,861	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	226,762	
Forfeited Discounts (470):		
Customer late payment charges	10,891	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	10,891	
Miscellaneous Service Revenues (471):		
WATER LOSS	8,398	7
SCRAP IRON	1,524	8
Total Miscellaneous Service Revenues (471)	9,922	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		11
Other (specify):		
STANDBY CHARGES	9,576	12
WATER TAX LEVY-DUE TO DEBT SERVICE LEVY	116,782	13
Total Other Water Revenues (474)	126,358	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)	622,611	627,189	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	622,611	627,189	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)		0	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	0	0	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)		0	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	36,076	36,053	14
Operation Supplies and Expenses (641)	3,612	3,493	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	51,960	97,097	17
Maintenance of Services (652)	9,325	4,235	18
Maintenance of Meters (653)	26,660	22,304	19
Maintenance of Hydrants (654)	14,292	5,734	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	141,925	168,916	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	6,877	6,479	22
Accounting and Collecting Labor (902)	7,003	6,770	23
Supplies and Expenses (903)	3,916	2,834	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	17,796	16,083	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	15,244	12,404	27
Office Supplies and Expenses (921)	11,756	12,570	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	42,590	30,675	30
Property Insurance (924)	6,259	5,597	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	52,702	49,308	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	2,940	2,216	35
Transportation Expenses (933)	3,774	2,404	36
Maintenance of General Plant (935)	822	1,083	37
Total Administrative and General Expenses	136,087	116,257	
Total Operation and Maintenance Expenses	918,419	928,445	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		7,950	7,574	3
PSC Remainder Assessment		1,538	1,689	4
Other (specify): NONE		0	0	5
Total tax expense		9,488	9,263	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	114,217		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,112,482	150,883	27
Fire Mains (344)	0		28
Services (345)	604,269	35,557	29
Meters (346)	223,010	9,335	30
Hydrants (348)	237,149	14,077	31
Other Transmission and Distribution Plant (349)	86,842	33,065	32
Total Transmission and Distribution Plant	3,377,969	242,917	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	24,185		34
Office Furniture and Equipment (391)	4,605		35
Computer Equipment (391.1)	21,381	10,766	36
Transportation Equipment (392)	26,412		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	18,248		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	14,580		44
Other Tangible Property (399)	0		45
Total General Plant	109,411	10,766	
Total utility plant in service directly assignable	3,487,380	253,683	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,487,380	253,683	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			114,217 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	9,720		2,253,645 27
Fire Mains (344)			0 28
Services (345)	110		639,716 29
Meters (346)	825		231,520 30
Hydrants (348)	289		250,937 31
Other Transmission and Distribution Plant (349)			119,907 32
Total Transmission and Distribution Plant	10,944	0	3,609,942
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			24,185 34
Office Furniture and Equipment (391)			4,605 35
Computer Equipment (391.1)	9,956		22,191 36
Transportation Equipment (392)			26,412 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			18,248 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			14,580 44
Other Tangible Property (399)			0 45
Total General Plant	9,956	0	110,221
Total utility plant in service directly assignable	20,900	0	3,720,163
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	20,900	0	3,720,163

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	4,952,676	352,061	27
Fire Mains (344)	0		28
Services (345)	1,416,696	82,967	29
Meters (346)	0		30
Hydrants (348)	555,984	32,846	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,925,356	467,874	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	6,925,356	467,874	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,925,356	467,874	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	22,678		5,282,059 27
Fire Mains (344)			0 28
Services (345)	256		1,499,407 29
Meters (346)			0 30
Hydrants (348)	674		588,156 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	23,608	0	7,369,622
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	23,608	0	7,369,622
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	23,608	0	7,369,622

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January				0	1
February				0	2
March	95,570			95,570	3
April				0	4
May				0	5
June	90,647			90,647	6
July				0	7
August				0	8
September	129,136			129,136	9
October				0	10
November				0	11
December	93,249			93,249	12
Total annual pumpage	408,602	0	0	408,602	
Less: Water sold				366,977	13
Volume pumped but not sold				41,625	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				655	16
Volume related to equipment/system malfunction				8,405	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				9,060	19
Volume pumped but unaccounted for				32,565	20
Percent of water lost				8%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)					23
Date of maximum:					24
Cause of maximum:					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)					26
Date of minimum:					27
Total KWH used for pumping for the year				1	28
If water is purchased: Vendor Name: CRESTVIEW SANITARY / RACINE WATER UTILITY					29
Point of Delivery: 7 MILE RD, CHARLES ST, MAIN ST					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------	-----------------------	-----------------------	-----------------------

NONE

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
----------------------------------	-----------------------------	-----------------------------	-----------------------------

NONE

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	180	0	0	0	180	1
P	D	4.000	0	0	0	0	0	2
M	D	6.000	50,296	0	850	0	49,446	3
P	D	6.000	22,408	0	0	0	22,408	4
M	D	8.000	47,003	0	0	0	47,003	5
P	D	8.000	52,112	6,394	691	0	57,815	6
M	D	10.000	7,565	0	0	0	7,565	7
M	T	12.000	51,250	0	0	0	51,250	8
P	T	12.000	14,615	2,804	2,435	0	14,984	9
M	T	20.000	9,451	0	0	0	9,451	10
Total Within Municipality			254,880	9,198	3,976	0	260,102	
Total Utility			254,880	9,198	3,976	0	260,102	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	437	0	5	0	432		1
M	1.000	2,617	0	0	0	2,617	24	2
P	1.000	47	0	0	0	47		3
M	1.250	16	0	0	0	16		4
P	1.250	111	88	0	0	199	103	5
P	1.500	10	2	0	0	12		6
M	1.500	33	0	0	0	33		7
P	2.000	5	2	0	0	7		8
M	2.000	11	0	0	0	11		9
M	4.000	7	0	0	0	7		10
P	4.000	1	0	0	0	1		11
P	6.000	10	3	0	0	13		12
M	6.000	7	0	0	0	7		13
P	8.000	1	0	0	0	1		14
M	8.000	4	0	0	0	4		15
Total Utility		3,317	95	5	0	3,407	127	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,074	85	17	0	3,142	216	1
0.750	47	0	1	0	46	0	2
1.000	43	2	0	0	45	2	3
1.250	1	0	0	0	1	0	4
1.500	34	1	0	0	35	5	5
2.000	8	0	0	0	8	3	6
3.000	9	0	0	0	9	8	7
4.000	2	0	0	0	2	0	8
6.000	1	0	0	0	1	1	9
8.000	2	0	0	0	2	2	10
Total:	3,221	88	18	0	3,291	237	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,991	90	9	1	51	0	3,142	1
0.750	18	10	4	1	12	1	46	2
1.000	4	31	5	1	4	0	45	3
1.250	0	1	0	0	0	0	1	4
1.500	0	31	0	2	2	0	35	5
2.000	0	5	1	2	0	0	8	6
3.000	0	8	1	0	0	0	9	7
4.000	0	2	0	0	0	0	2	8
6.000	0	0	0	1	0	0	1	9
8.000	0	0	0	0	0	2	2	10
Total:	3,013	178	20	8	69	3	3,291	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	507	15	2		520	2
Total Fire Hydrants	507	15	2	0	520	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	492
Number of distribution system valves end of year:	674
Number of distribution valves operated during year:	0

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 474: Other Water Revenues-Water Tax Levy-Due to Debt Service Levy-\$116,782. " Done".

Account 474: Other Water Revenues-Standby Charges-\$9,576. "Done."

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Fuel or Power purchased for pumping is zero. This is not applicable.

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

W-05 Account 923: Outside services employed- Amount increased by \$11,915. The auditing fees increased by \$10,974 due to GASB 34 changes in financial reporting and the new CIAC rules for the PSC report. Also, there were consulting fees associated with the wholesale water rate analysis.

W-05 Account 654: Maintenance of Hydrants-This amount increased by \$8,558 due to hydrant exercising activities performed once every two years. 2004 represents a hydrant maintenance year.

W-05 Account 652: Maintenance of Services- Increased amount by \$5,090. Increased number of repairs.

W-05 Account 651: Maintenance of Mains- This amount decreased by \$45,137. This was due to decreased number of water main repairs.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

General footnotes

W-08

Account 343: Transmission Distributions & Mains-

841 ft. 12" PVC Pipe	56,853
255 ft. 8" PVC Pipe	26,030
1,663 ft. 8" PVC Pipe	68,000

150,883	

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

General footnotes

W-10

Account 343: Transmission & Distribution Mains-

1,963 ft. 12" PVC Pipe	132,659
596 ft. 8" PVC Pipe	60,736
3,880 ft. 8" PVC Pipe	158,666

352,061	

Account 345: Services-

2 6" PVC Services	6,038
1 6" PVC Services	1,834
1 2" Poly Services	1,618
1 2" Poly Services	2,945
1 1.5" Poly Services	1,500
1 1.5" Poly Services	1,288
11 1.25" Poly Services	16,990
50 1.25" Poly Services	50,754

82,967	

Pumping and Purchased Water Statistics (Page W-12)

If Water Sold equals Total Annual Pumpage, please explain 0 utility-use or unaccounted-for water.

This is N/A. Water sold is less than annual pumpage. There is a 90% volume sold as a percent of volume pumped, resulting in a 8% water lost.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Page W-17- The additions are financed by contribution by developers.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Page W-18- The net additions are financed by contribution by developers.

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

W-19

The number of water meters tested per year is influenced by the number of water meters installed in any given year. Therefore, test years may result in more or less than the average 10% target.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

W-19

Yes. Meters on 2 year schedule were tested in 2003 and are scheduled for testing in 2005.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	1,425,099	1,341,991	1
Total Sewage Operating Revenues	1,425,099	1,341,991	
Other Operating Revenues			
Forfeited Discounts (631)	11,941	11,641	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	6,000	6,000	5
Miscellaneous Operating Revenues (635)	40,715	16,145	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	58,656	33,786	
Total Operating Revenues	1,483,755	1,375,777	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	961,346	666,077	8
Maintenance Expenses (831-834)	119,292	214,001	9
Customer Accounting & Collection Expenses (840-843)	10,088	10,832	10
Administrative and General Expenses (850-857)	119,234	105,787	11
Total Operation and Maintenance Expenses	1,209,960	996,697	
Other Operating Expenses			
Depreciation Expense (403)	247,114	259,247	12
Amortization Expense (404)		0	13
Taxes (408)	8,720	7,484	14
Total Other Operating Expenses	255,834	266,731	
Total Operating Expenses	1,465,794	1,263,428	
NET OPERATING INCOME	17,961	112,349	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
----------------------------------	--	--	------------------------------

Operating Revenues

NONE

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	11,941	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	11,941	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
RENT FROM WATER DEPARTMENT	6,000	5
Total Rent from Sewerage Property (634)	6,000	
Miscellaneous Operating Revenues (635):		
DAMAGE REIMBURSEMENT OF SEWER LINE	11,083	6
TRACTOR PURCHASE	2,900	7
PRIVATE DEVELOPERS PORTION OF ENGINEERING	16,971	8
TITLES	5,061	9
JOHNSON FOUNDATION	4,700	10
Total Miscellaneous Operating Revenues (635)	40,715	
Amortization of Construction Grants (636):		
NONE		11
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	39,178	33,221	1
Power and Fuel for Pumping (821)	28,641	23,218	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	888,268	603,803	8
Transportation Expenses (828)	5,259	5,835	9
Rents (829)		0	10
Total Operation Expenses	961,346	666,077	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	56,751	158,272	11
Maintenance of Collection System Pumping Equipment (832)	60,844	53,425	12
Maintenance of Treatment and Disposal Plant Equipment (833)		0	13
Maintenance of General Plant Structures and Equipment (834)	1,697	2,304	14
Total Maintenance Expenses	119,292	214,001	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	10,088	10,832	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	0	0	17
Uncollectible Accounts (843)	0	0	18
Total Customer Accounting & Collection Expenses	10,088	10,832	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	14,243	12,167	19
Office Supplies and Expenses (851)	7,548	6,809	20
Outside Services Employed (852)	28,209	23,292	21
Insurance Expense (853)	10,680	11,274	22
Employees Pensions and Benefits (854)	55,859	50,217	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)	0	0	24
Miscellaneous General Expenses (856)	2,695	2,028	25
Rents (857)		0	26
Total Administrative and General Expenses	119,234	105,787	
Total Operation and Maintenance Expenses	1,209,960	996,697	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		8,720	7,484	1
Local and School Tax Equivalent on Meters Charged by Water Department			0	2
PSC Remainder Assessment		0	0	3
Other (specify): NONE		0	0	4
Total tax expense		8,720	7,484	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	16,079		4
Structures and Improvements (311)	745,481		5
Service Connections, Traps, and Accessories (312)	726,950	38,501	6
Collecting Mains and Accessories (313)	2,765,270	171,962	7
Interceptor Mains and Accessories (314)	1,382,083	2,576	8
Force Mains (315)	3,078,903	11,023	9
Other Collecting System Equipment (316)	6,468	271	10
Total Collection System	8,721,234	224,333	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	342,607		13
Electric Pumping Equipment (323)	556,417	107,646	14
Other Power Pumping Equipment (324)	124,150		15
Miscellaneous Pumping Equipment (325)	111,804		16
Total Collection System Pumping Installations	1,134,978	107,646	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			16,079	4
Structures and Improvements (311)			745,481	5
Service Connections, Traps, and Accessories (312)			765,451	6
Collecting Mains and Accessories (313)	1,605		2,935,627	7
Interceptor Mains and Accessories (314)			1,384,659	8
Force Mains (315)			3,089,926	9
Other Collecting System Equipment (316)			6,739	10
Total Collection System	1,605	0	8,943,962	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			342,607	13
Electric Pumping Equipment (323)	80,000		584,063	14
Other Power Pumping Equipment (324)			124,150	15
Miscellaneous Pumping Equipment (325)	21,473		90,331	16
Total Collection System Pumping Installations	101,473	0	1,141,151	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	9,856,212	331,979	
Common Utility Plant Allocated to Sewer Department	330,952	286	36
Total utility plant in service	10,187,164	332,265	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	103,078	0	10,085,113
Common Utility Plant Allocated to Sewer Department	2,133		329,105 36
Total utility plant in service	105,211	0	10,414,218

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	827,025	43,801	6
Collecting Mains and Accessories (313)	3,145,953	195,635	7
Interceptor Mains and Accessories (314)	1,572,349	2,576	8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	5,545,327	242,012	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			870,826	6
Collecting Mains and Accessories (313)	1,826		3,339,762	7
Interceptor Mains and Accessories (314)			1,574,925	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	1,826	0	5,785,513	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	0	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	5,545,327	242,012	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	5,545,327	242,012	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	1,826	0	5,785,513
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	1,826	0	5,785,513

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	1.500		1			1		1
Sewer	4.000	2,723	78	0	0	2,801	69	2
Sewer	6.000	1,275	1	0	0	1,276		3
Sewer	8.000	1	1	0	0	2		4
Total Utility		3,999	81	0	0	4,080	69	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Diameter in Inches (a)	Number of Feet				End of Year (f)	
	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)		
6.000	6,438	0	0	0	6,438	1
8.000	230,954	6,343	356	0	236,941	2
10.000	27,417	0	0	0	27,417	3
12.000	17,026	0	0	0	17,026	4
15.000	10,853	0	0	0	10,853	5
18.000	14,882	0	0	0	14,882	6
21.000	1,474	0	0	0	1,474	7
24.000	4,138	0	0	0	4,138	8
27.000	8,559	0	0	0	8,559	9
30.000	25,799	0	0	0	25,799	10
36.000	2,622	0	0	0	2,622	11
Total Utility	350,162	6,343	356	0	356,149	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page N-05)

General footnotes

N-05 Account 827: Other Operating Supplies and Expenses- Increased expenses related to sewage treatment expense. Source of increase related to increase in treatment rate and increase in total flow treated.

N-05 Account 831: Maintenance of Sewage Collection System- Amount decreased by \$101,521. Decreased amount is related to the capitalization system rehabilitation activities and an overall decrease in repairs.

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page N-07)

General footnotes

N-07

Account 313: Collection Mains-	
2,462 ft. 8" PVC Pipe	103,248
167 ft. 8" Epoxy Lined Pipe	5,281
339 ft. 8" PVC Pipe	26,880
10 Manholes	32,117
2 Manholes	4,436

171,962	

Account 323: Electric Pumping Equipment-	
SCADA Systems	81,684
SCADA System	2,890
CLS Pumps 3,4,5 Recondition	23,072

107,646	

Account 323: Retirement of Electric Pumping Equipment	
Pump Controls and Telemetry	80,000

Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page N-09)

General footnotes

N-09

Account 313: Collection Mains	
3,683 ft. 8" PVC Pipe	117,462
189 ft. 8" Epxoy Lined Pipe	6,008
386 ft. 8" PVC Pipe	30,581
11 Manholes	36,538
2 Manholes	5,046

195,635	

SEWER OPERATING SECTION FOOTNOTES

Sewer Services (Page N-11)

General footnotes

Page N-11

Additions are financed by contributions by developers

Sewer Mains (Page N-12)

General footnotes

Page N-12

Additions were financed by contributions by developers
